

EXHIBIT 30

Subaru

Bank recs

All banks were examined. We saw that they were reconciled through September. Except for the Refund Marathon Account (206) which was reconciled as of August

Subaru factory account

We reviewed the factory parts reconciliation and noted it was reconciled as of September.

Car deals

We discussed the car deal schedule with Gladys and noted the following for deals that are over a week old

Cust Name	Age	Amount	Comment
C. Wong	>10 days	34803.73	Booked waiting on funding
K. Skamalos	>10 days	27472.45	Booked waiting on Funding
R. Lieman	>20 days	30473.11	Funded 10/17
K. Chiang	>30 days	23301.86	Booked waiting on Funding
C. Pate	>10 days	42590.75	funded 10/07
C. Sze	> 20 days	18448.26	Booked waiting Funding
K. Fukada	>10 days	26346.74	resubmitted
T. Pan	>10 days	29361.40	funded 10/17
V. Lagos	>10 days	27984.27	funded 10/17

Service & Parts Receivable

We discussed the service and parts schedule with Gladys and noted the following for deals that are over a week old

Cust No	Customer name	Amount	Age	Comment
8227	Champion Collision	1581.61	121+	amount was paid according to customer being disputed
8279	Michael Kall	400	121+	being researched will be



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8758	Avis/Budget	1371.89	121+	collected per glayds claims
8879	Cross County	3032.21		
108503	Paul Petrone	4855.53	121+	amount was paid according to customer being disputed

Extended Warranty Payable

We discussed the extended warranty payable schedule with Gladys and noted the following. Warranties are re-classed into the Extras control after 180 days. After another 90 days it is picked up into income

Accrued Payroll

We discussed accrued payroll with Vivian and noted the following. There is accrued payroll from 2015 of 12,350.58 that should have been reversed during 2016. To be picked up into income.

We owes on deliveries

We discussed we owes on deliveries with Gladys and noted the following. Items current and will be paid out except for the balance in extras which is estimated to be 8,875 by year end. This amount will be picked up into income.

Accounts Payable

We discussed the accounts payable schedule with Ana and noted the following for deals that are over a week old

Vendor No	Vendor name	Amount	Age	Comment
12387	KanZhongGuo	6,446.66	701	staff is aware of the amounts owed but will not be paid until instructed to
1015	Daily News LP	2,176.47	539	
17014	Danbi Christian TV	4,000.00	176	

Used Vehicle Inventory

We discussed this schedule with Gladys and noted that there was 362.65 left on a 2014 Subaru Forester. This amount is a misposting and will be corrected before year end.

Fixed Assets

We reviewed this schedule and saw that additional furniture was put into fixed. These assets will be fully depreciated using section 179 for 24,169.